

**Amendments to the Claims:**

Please replace all prior versions, and listings, of claims in the application with the following listing of claims:

1. (currently amended) An amphibious vehicle comprising: having retractable wheels and a planing planing hull, a marine propulsion unit, retractable front wheels arranged to be steered by means of a power assisted transversely mounted steering element, an actuating rod mounted to said element, the rod arranged for transverse movement, and a flexible coupling means connecting said actuating rod to a steerable part of the marine propulsion unit, so that transverse movement of said element steers the steerable part of the marine propulsion unit, wherein the wheels and the marine propulsion unit steering are arranged to be operated simultaneously.

2. (currently amended) An amphibious vehicle according to claim 1, wherein the transversely mounted steering element is linked by means of a link to each wheel, the links arranged to fold upwards on retracting the wheels.

3. (cancelled)

4. (currently amended) An amphibious vehicle according to claim 1, wherein the transversely mounted steering element is a rack and pinion steering system.

5. (previously presented) An amphibious vehicle according to claim 1, wherein the flexible coupling means is a push-pull cable.

6. (original) An amphibious vehicle according to claim 5, wherein the push-pull cable is coupled to the actuating rod through a bell crank means.

7. (currently amended) An amphibious vehicle according to claim 6, wherein the actuating rod connects the bell crank means to the ~~transversely mounted~~ steering element, and said ~~actuating~~ actuating rod is mounted in front of a steering column.

8. (currently amended) An amphibious vehicle according to claim 1, ~~wherein more than~~ further comprising at least two axles, each axle having at least one wheel arranged to be steered by means of at least the steering element ~~one front steered axle is fitted.~~

9. (currently amended) An amphibious vehicle according to claim 1, ~~wherein~~ further comprising a second ~~more than one~~ marine propulsion unit steered by means of the steering element ~~is fitted.~~

10. (cancelled)